GROUP I

(high change 1/83 - 1/87 vs. neighboring lower tax states vs. Remaining U.S.)

Test	Control	Balance of U.S.
Washington	Idaho	
Oregon	Nevada	
Maine	California	
Kansas	New Hampshire	
Illinois	Vermont	
S. Dakota	Oklahoma	
Iowa	Kentucky	
Colorado	Indiana	
	N. Dakota	
	Montana	
	Wyoming	
	Wisconsin	
	Minnesota	
	Nebraska	
	Missouri	

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Source: https://www.industrydocuments.ucsf.edu/docs/mfwm0004

GROUP IA

(high change 1/83 - 1/87 vs. neighboring lower tax states vs. Remaining U.S.)

Test	Control	Balance of U.S.
Washington	Idaho	
Oregon	Nevada	
Maine	California	
Kansas	New Hampshire	
Illinois	Vermont	
S. Dakota	Oklahoma	
Iowa	Kentucky	
Colorado	Indiana	
	Wisconsin	
	Minnesota	
	Nebraska	
	Missouri	

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Source: https://www.industrydocuments.ucsf.edu/docs/mfwm0004

GROUP II

(1/83 - 1/87)

High Change	Moderate Change	No Change
Colorado	Alabama	California
Illinois	Arizona	Delaware
Iowa	Arkansas	D.C.
Kansas	Connecticut	Georgia
Maine	Florida	Idaho
Oregon	Louisiana	Indiana
S. Dakota	Massachusetts	Kentucky
Washington	Minnesota	Maryland
	Mississippi	Missouri
	Montana	Montana
	Nebraska	North Carolina
	Nevada	Ohio
	New Hampshire	Oklahoma
	New Jersey	Pennsylvania
	New Mexico	South Carolina
	New York	Tennessee
	North Dakota	Utah
	Rhode Island	Virginia
	Texas	West Virginia
	Vermont	Wisconsin
		Wyoming

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